

SIEGEL • O'CONNOR • SCHIFF • ZANGARI & KAINEN, P.C.

370 ASYLUM STREET
 HARTFORD, CONNECTICUT 06103
 (203) 727-8900
 TELECOPIER (203) 527-5131

P.O. DRAWER 906
 171 ORANGE STREET
 NEW HAVEN, CONNECTICUT 06504
 (203) 789-0001
 TELECOPIER (203) 782-2766

PLEASE REPLY TO NEW HAVEN OFFICE

December 31, 1992

Pension and Welfare Benefits Administration
 P.O. Box 75212
 Washington, D.C. 20013-5212

Re: Statement under 29 CFR §2520.104-23(b)(1)

Dear Sir or Madam:

30119

Siegel, O'Connor, Schiff, Zangari & Kainen, P.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This statement is being filed pursuant to: (a) 29 CFR §2520.104-23(b)(1), and (b) the notice published by the Pension and Welfare Benefits Administration (PWBA) on July 24, 1992 at 57 FR 33019, and (c) the announcement made by the PWBA on September 21, 1992 at 57 FR 43477.

The information required by 29 CFR §2520.104-23(b)(1) is as follows:

1. Name, Address, and Employer Identification Number of employer maintaining the plan:

Siegel, O'Connor, Schiff, Zangari & Kainen, P.C.
 370 Asylum Street
 Hartford, Connecticut 06103
 E.I.N. 06-1137447

2. Number of plans and number of employees in each plan:

There is one plan and there are currently sixteen employees in the plan.

Enclosed is a check for \$1,000 made payable to the U.S. Department of Labor as required by the notice published by the PWBA on July 24, 1992 at 57 FR 33019.

LAW OFFICES

SIEGEL • O'CONNOR • SCHIFF • ZANGARI & KAINEN, P.C.

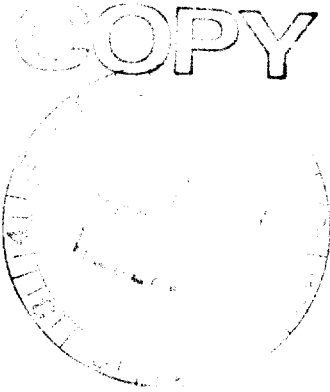
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Pension and Welfare Benefits Administration
December 31, 1992
Page 2

Please date-stamp as "Received" the enclosed copy of this letter and return it to us in the stamped, self-addressed envelope that is enclosed.

Very truly yours,

SIEGEL, O'CONNOR, SCHIFF, ZANGARI & KAINEN, P.C.

By: 

Certified Mail Receipt #P 036 661 364

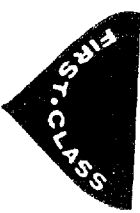
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P. O. DRAWER 906
171 ORANGE STREET
NEW HAVEN, CONNECTICUT 06504



Siegel, O'Connor, Schiff,
Zangari & Kainen, P.C.
P.O. Drawer 906
171 Orange Street
New Haven, CT 06504
ATTENTION: GJB



SS MAIL

O'CONNOR • SCHIFF
KAINEN, P.C.
• 171 ORANGE STREET
CONNECTICUT 06504

Life Benefits
on
20013-5212